



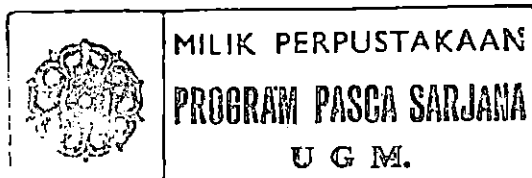
## INTISARI

Penelitian ini bertujuan untuk mengetahui biaya rata-rata, Standar Analisis Belanja serta kebutuhan belanja Dinas Pendidikan Nasional Kabupaten Bolaang Mongondow tahun anggaran 2002 berdasar penerapan model Standar Analisis Belanja (SAB). Data yang digunakan adalah data sekunder yaitu data alokasi anggaran pada Dinas Pendidikan Nasional Kabupaten Bolaang Mongondow, laporan realisasi fisik dan keuangan proyek Dinas Pendidikan Nasional tahun anggaran 2002, Surat Keputusan Bupati Bolaang Mongondow perihal standarisasi harga barang dan jasa, laporan jumlah murid, sekolah dan guru di Kabupaten Bolaang Mongondow tahun anggaran 2002, data Dipda dan Dikda Dinas Pendidikan Nasional tahun anggaran 2002. Alat analisis yang digunakan mengikuti formula yang dikembangkan PAU-SE meliputi biaya rata-rata, Standar Analisis Belanja dan kebutuhan belanja.

Hasil penelitian menunjukkan bahwa selama periode pengamatan tahun anggaran 2002 dari sebelas proyek yang disetujui dengan total anggaran sebesar Rp2.235.60.000 hanya sepuluh proyek yang mendapat realisasi dana sebesar Rp2.185.510.000. Adapun dari sepuluh proyek tersebut dua di antaranya mendapat realisasi anggaran kurang dari 100%. Hasil perhitungan dengan model standar analisis belanja menunjukkan bahwa proyek rehabilitasi SD/MI memiliki biaya rata-rata tertinggi sebesar Rp130.552.667 urutan kedua adalah proyek peningkatan SLTP, SMU/SMK sebesar Rp89.438.186 dan urutan ketiganya adalah proyek bantuan kerjasama perguruan tinggi sebesar Rp43.82.750.

Begitupun hasil perhitungan Standar Analisis Belanja, proyek rehabilitasi SD/MI menduduki tempat teratas dengan jumlah anggaran sebesar Rp391.658.000. Urutan kedua adalah proyek peningkatan SLTP, SMU/SMK sebesar Rp357.752.750 sedangkan urutan ketiganya adalah proyek BOP SD/MI dengan nilai Rp343.769.500

Hasil perhitungan kebutuhan belanja pelayanan publik diketahui bahwa lima proyek mengalami *overfinancing* dan lima sisanya mengalami *underfinancing*. Namun secara umum yang terjadi adalah *overfinancing* di mana jumlah kebutuhan belanja Dinas Pendidikan Nasional Kabupaten Bolaang Mongondow tahun anggaran 2002 adalah hanya sebesar Rp2.135.442.900. Namun dana proyek yang terealisasi mencapai Rp2.185.510.000, atau terjadi selisih lebih dana yang telah dicairkan sebesar Rp50.067.100, atau 2,29 % dari total realisasi anggaran. Kebutuhan belanja aparatur yang wajar adalah sebesar Rp5.406.690.288 sedangkan realisasinya sebesar Rp7.187.578.901, yang berarti terjadi *overfinancing*. Adapun kebutuhan belanja pelayanan publik adalah sebesar Rp3.910.746.713 sedangkan realisasinya hanya Rp2.185.510.000 yang berarti terjadi *underfinancing*. Secara umum terjadi *overfinancing* total realisasi anggaran Dinas Pendidikan Nasional Kabupaten Bolaang Mongondow tahun anggaran 2002 sebesar Rp55.651.900 dari total kebutuhan anggaran.



## ABSTRACT

The objective of this research is to know average cost, spending assesment standard and budget requirement of Bolaang Mongondow regency's national education office in budget year of 2002 based on applied spending assesment standard model. Data used was secondary data, namely, budget realization of invesment expenditure, physical realization and project finance report national education office, goods and service cost standarization established by the local goverment Bolaang Mongondow regency's, amount report about student , school and teacher in Bolaang Mongondow regency's, data regional activities filling list and regional project filling list of national education office in budget year of 2002. It used analytical tool with formula developed by PAU-SE, namely average cost, expenditure analysis standard and budget requirement.

Study result indicated that for study period in budget year of 2002, of eleven projects approved with budget value of Rp2.235.560.000 there were only ten projects that got fund with budget value of Rp2.185.510.000. From these ten projects, the two projects got budget fund less than 100%. Result of calculation by spending assesment standard model indicated that SD/MI rehabilitation project had highest average cost of Rp130.552.667; the second rank was SLTP, SMU/SMK improvement project with average cost of Rp89.438.186; and the third position was university cooperaton assistance project with average cost of. Rp43.852.750.

Based on spending assesment standard, SD/MI rehabilitation project was in first position with budget amount of Rp391.368.000. The second position was SLTP, SMU/SMK improvement project with budget amount of Rp357.752.750. The third place was BOP SD/MI project with budget amount of Rp343.769.500..

Result of public service spending requirement calculation indicated that five projects had overfinancing and the rest five projects had underfinancing. However, generally, the case was overfinancing in which the budget requirement of Bolaang Mongondow regency's national education office in budget year of 2002 was Rp2.135.442.900 where as in fact, the realization was Rp2.185.510.000 then to over of budget Rp50.067.100 or 2,29 % from realization budget amount. That reasonably of requirement employ budget is Rp5.406.690.288 where as in fact, the realization was Rp7.187.578.901 that meaning to overfinancing. The need of public service spending is Rp3.910.746.713 where as in fact, the realization was Rp2.185.510.000 that meaning underfinancing. Generally, it had overfinancing budget realization amount of Bolaang Mongondow regency national education office in budget year of 2002 Rp55.651.900 to budget requirement amount.